



## **Tax Collections For February 2005** **(For Business Activity in January 2005)**

**Report Date: March 2005**

The attached report contains information regarding collections from the 1% privilege and use tax, 0.2% dedicated transportation privilege tax, and 0.2% dedicated preserve privilege and use taxes, 0.15% additional dedicated preserve privilege and use taxes, 0.1% dedicated public safety privilege and use taxes, including adjustments for related license revenues, late collections and audits.

The report shows a monthly privilege and use tax collection increase of 8% for February 2005 compared to February 2004, after adjusting for the recently approved public safety and preserve taxes. The report also shows a fiscal year privilege and use tax collection increase of 12% when compared to the prior year.

The food stores classification shows the greatest increase with 41%. Major department stores followed with an increase of 14%. Both the food stores and major department stores classifications' increase was due in part to late payments that were due in February 2004 but not received until March 2004. The classification with the greatest decrease was utilities at 3%. This was due in part to late payments that were due in February 2005 but not received until March 2005.

The report also reflects a 12-month rolling increase in privilege and use tax collections of 11% compared to the same period a year prior. The classification showing the largest increase was construction at 26%; followed by other taxable activity at 14%.

CITY OF SCOTTSDALE COMPARATIVE TAX COLLECTIONS Summary by Period and Tax Type vs Prior Year				
TAX COLLECTIONS FOR FEBRUARY 2005 (For Business Activity In January 2005)				
Privilege & Use Tax Collections by Fund	Total Tax Collected	Percentage Change	Top Category	% Increase / Decrease
<b>February Collections</b>				
General Fund	7,654,750	8%		
Transportation Tax	1,444,783	7%		
7/1995 McDowell Preserve Tax	1,481,783	8%		
Public Safety Tax	667,538			
7/2004 McDowell Preserve Tax	1,001,307			
Total Privilege & Use Tax Collections	12,250,161	25%	Food Stores	41%
<b>Fiscal Year</b>				
General Fund	61,617,834	11%		
Transportation Tax	11,760,169	11%		
7/1995 McDowell Preserve Tax	12,067,106	12%		
Public Safety Tax	4,706,533			
7/2004 McDowell Preserve Tax	7,059,800			
Total Privilege & Use Tax Collections	97,211,442	27%	Construction	32%
<b>Twelve Month Rolling</b>				
General Fund	91,543,816	11%		
Transportation Tax	17,567,263	11%		
7/1995 McDowell Preserve Tax	17,987,697	11%		
Public Safety Tax	4,706,533			
7/2004 McDowell Preserve Tax	7,059,800			
Total Privilege & Use Tax Collections	138,865,109	21%	Construction	26%
<b>Bed Tax Collections</b>	Total Tax Collected	Percentage Change		
February Collections	836,835	9%		
Fiscal Year	3,999,028	10%		
Twelve Month Rolling	7,540,448	11%		

The figures above represent all privilege, use and bed tax collections for the month.

**CITY OF SCOTTSDALE  
COMPARATIVE TAX COLLECTIONS  
MONTHLY ANALYSIS**

<i>Business Classification</i>	<i>FEBRUARY 2005</i>	<i>Dedicated Funds Eff. 7/1/2004</i>	<i>Adjusted FEBRUARY 2005</i>	<i>FEBRUARY 2004</i>	<i>Change</i>	<i>% Change</i>
Automotive	2,096,529	317,572	1,778,957	1,680,728	98,229	6%
Construction	2,060,090	161,701	1,898,389	1,832,814	65,575	4%
Food Stores	840,537	127,364	713,173	505,064	208,109	41%
Hotels and Motels	742,486	112,726	629,760	591,920	37,840	6%
Major Department Stores	906,687	137,492	769,195	673,280	95,915	14%
Miscellaneous Retail Stores	1,807,110	273,971	1,533,139	1,463,615	69,524	5%
Other Taxable Activity	737,582	113,449	624,133	612,113	12,020	2%
Rentals	1,361,348	204,430	1,156,918	1,079,805	77,113	7%
Restaurants	974,835	147,509	827,326	753,106	74,220	10%
Utilities	477,487	72,633	404,854	419,148	(14,294)	-3%
License Fees, Penalties, Interest and Refunds	245,470		245,470	183,811	61,659	34%
TOTAL 2005	12,250,161	1,668,847	<b>10,581,314</b>			
TOTAL 2004	9,795,404		<b>9,795,404</b>	9,795,404		
TOTAL 2003				8,950,805		
Dollar Increase Compared With Prior Year	2,454,757		<b>785,910</b>	844,599		
Percentage Increase Compared With Prior Year	25%		<b>8%</b>	9%		
<b>Transient Occupancy (Bed) Tax</b>	<b>836,835</b>		<b>836,835</b>	<b>768,241</b>	<b>68,594</b>	<b>9%</b>
<i>Transportation Tax (Included in first 10 categories)</i>	1,444,783		1,444,783	1,350,343	94,440	7%
<i>7/1995 McDowell Preserve Tax (Included in first 10 categories)</i>	1,481,783		1,481,783	1,376,772	105,011	8%
<i>Public Safety Tax (Included in first 10 categories)</i>	667,538		667,538	0	667,538	
<i>7/2004 McDowell Preserve Tax (Included in first 10 categories)</i>	1,001,307		1,001,307	0	1,001,307	

The figures above represent all privilege, use and bed tax collections for the month.

**CITY OF SCOTTSDALE  
COMPARATIVE TAX COLLECTIONS  
FISCAL YEAR ANALYSIS**

<b>FOR EIGHT MONTHS ENDING</b>						
<b><i>Business Classification</i></b>	<b><i>FEBRUARY 2005</i></b>	<b><i>Dedicated Funds Eff. 7/1/2004</i></b>	<b><i>Adjusted FEBRUARY 2005</i></b>	<b><i>FEBRUARY 2004</i></b>	<b><i>Change</i></b>	<b><i>% Change</i></b>
Automotive	16,336,890	2,182,880	14,154,010	13,694,632	459,378	3%
Construction	19,348,454	1,500,754	17,847,700	13,569,698	4,278,002	32%
Food Stores	6,290,783	848,183	5,442,600	5,134,500	308,100	6%
Hotels and Motels	3,781,051	526,282	3,254,769	3,027,778	226,991	7%
Major Department Stores	7,982,925	1,093,092	6,889,833	6,469,573	420,260	6%
Miscellaneous Retail Stores	14,336,234	1,945,970	12,390,264	11,153,108	1,237,156	11%
Other Taxable Activity	5,841,783	770,376	5,071,407	4,480,044	591,363	13%
Rentals	10,881,843	1,436,045	9,445,798	9,001,495	444,303	5%
Restaurants	6,624,449	888,286	5,736,163	5,145,585	590,578	11%
Utilities	4,235,799	574,465	3,661,334	3,677,305	(15,971)	0%
License Fees, Penalties, Interest and Refunds	1,551,231		1,551,231	1,276,501	274,730	22%
TOTAL 2005	97,211,442	11,766,333	<b>85,445,109</b>			
TOTAL 2004	76,630,219		<b>76,630,219</b>	76,630,219		
TOTAL 2003				73,049,351		
Dollar Increase Compared With Prior Year	20,581,223		<b>8,814,890</b>	3,580,868		
Percentage Increase Compared With Prior Year	27%		<b>12%</b>	5%		
<b>Transient Occupancy Tax</b>	<b>3,999,028</b>		<b>3,999,028</b>	<b>3,625,579</b>	<b>373,449</b>	<b>10%</b>
<i>Transportation Tax (Included in first 10 categories)</i>	11,760,169		11,760,169	10,562,494	1,197,675	11%
<i>7/1995 McDowell Preserve Tax (Included in first 10 categories)</i>	12,067,106		12,067,106	10,790,297	1,276,809	12%
<i>Public Safety Tax (Included in first 10 categories)</i>	4,706,533		4,706,533	0	4,706,533	
<i>7/2004 McDowell Preserve Tax (Included in first 10 categories)</i>	7,059,800		7,059,800	0	7,059,800	

The figures above represent all privilege, use and bed tax collections for the month.

**CITY OF SCOTTSDALE  
COMPARATIVE TAX COLLECTIONS  
TWELVE MONTH ROLLING ANALYSIS**

<b>FOR TWELVE MONTHS ENDING</b>						
<b>Business Classification</b>	<b>FEBRUARY 2005</b>	<b>Dedicated Funds Eff. 7/1/2004</b>	<b>Adjusted FEBRUARY 2005</b>	<b>FEBRUARY 2004</b>	<b>Change</b>	<b>% Change</b>
Automotive	23,339,571	2,182,880	21,156,691	20,499,407	657,284	3%
Construction	26,326,887	1,500,754	24,826,133	19,691,889	5,134,244	26%
Food Stores	9,158,049	848,183	8,309,866	7,689,616	620,250	8%
Hotels and Motels	6,478,133	526,282	5,951,851	5,430,604	521,247	10%
Major Department Stores	11,204,673	1,093,092	10,111,581	9,354,926	756,655	8%
Miscellaneous Retail Stores	20,712,733	1,945,970	18,766,763	16,706,633	2,060,130	12%
Other Taxable Activity	8,535,835	770,376	7,765,459	6,818,149	947,310	14%
Rentals	15,520,292	1,436,045	14,084,247	13,308,390	775,857	6%
Restaurants	9,777,605	888,286	8,889,319	7,981,039	908,280	11%
Utilities	5,885,080	574,465	5,310,615	5,284,222	26,393	0%
License Fees, Penalties, Interest and Refunds	1,926,251		1,926,251	1,665,070	261,181	16%
TOTAL 2005	138,865,109	11,766,333	<b>127,098,776</b>			
TOTAL 2004	114,429,945		<b>114,429,945</b>	114,429,945		
TOTAL 2003				110,618,077		
Dollar Increase Compared With Prior Year	24,435,164		<b>12,668,831</b>	3,811,868		
Percentage Increase Compared With Prior Year	21%		<b>11%</b>	3%		
<b>Transient Occupancy Tax</b>	<b>7,540,448</b>		<b>7,540,448</b>	<b>6,768,300</b>	<b>772,148</b>	<b>11%</b>
<i>Transportation Tax (Included in first 10 categories)</i>	17,567,263		17,567,263	15,822,963	1,744,300	11%
<i>7/1995 McDowell Preserve Tax (Included in first 10 categories)</i>	17,987,697		17,987,697	16,153,151	1,834,546	11%
<i>Public Safety Tax (Included in first 10 categories)</i>	4,706,533		4,706,533	0	4,706,533	
<i>7/2004 McDowell Preserve Tax (Included in first 10 categories)</i>	7,059,800		7,059,800	0	7,059,800	

The figures above represent all privilege, use and bed tax collections for the month.